



Lampeter-Strasburg School District

Athletic Department

Booster Club Handbook

2024-25

Last Reviewed: April 10, 2024

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WELCOME

There is a rich athletic tradition in the Lampeter-Strasburg School District (L-SSD). Contributing to the success of the Lampeter-Strasburg athletic teams is the support provided by booster clubs. This handbook was developed and written for the leadership of L-SSD athletic team booster clubs.

The L-SSD administration recognizes that booster club members unselfishly commit countless volunteer hours to administer productive and successful booster clubs. The goal of the L-SSD administration is to provide booster club leadership with the information and resources necessary to collaborate with the Lampeter-Strasburg athletic department to provide an appropriate level of support for the student-athletes and coaches.

If you have questions regarding information in this handbook, please contact the L-SSD athletic department at 717-464-3311 or e-mail Dr. Branden Lippy, Director of Athletics, at branden_lippy@l-spioneers.org.

PHILOSOPHY FOR INTERSCHOLASTIC ATHLETICS

Student-athletes achieve the benefits of interscholastic athletic programs when the program mission and goals align with the mission and goals of the educational institution. In the L-SSD, our athletic teams are “extracurricular,” meaning that implementation is to be a support mechanism to the curriculum, missions and values of the L-SSD. L-SSD athletic teams are designed and administered to develop young adults who demonstrate responsibility, respect, trustworthiness, fairness, care, and citizenship on and off the field of competition. Student-athletes have an opportunity to be coached by coaches who model leadership, integrity, respect, selflessness, commitment, teamwork, goal setting and attainment, and effective communication, with a caring, positive, and professional attitude. Providing student-athletes with an opportunity to

experience competitive success is a priority, but not at the expense of winning and losing without respect and dignity. The LSSD administration does not evaluate coaches based on winning championships. *The District views the development of well-rounded student athletes as the primary goal of a successful program.*

The interscholastic model is a highly effective model of administering athletic teams if all stakeholders adhere to their roles. The administration administers, coaches’ coach, players play, officials officiate, parents/guardians support their student-athletes, and booster clubs support the efforts of the coaches and players. Unfortunately, when a group attempts to take on the role of another stakeholder, the system becomes dysfunctional, and the experience of the student-athlete is diminished.

SCHOOL DISTRICT RELATIONSHIP WITH THE LAMPETER-STRASBURG BOOSTERS' CLUB

Administrative Procedure 1212

The Lampeter-Strasburg Boosters' Club is an independent organization dedicated to the promotion and support of all interscholastic sports programs in the Lampeter-Strasburg School District. As an independent organization, the Boosters' Club may conduct its program of activities as it sees fit in order to accomplish the aims and objectives of the club. However, to avoid unnecessary duplication of effort and misunderstanding on the part of both the school and the Boosters' Club, the following procedures will be utilized by all staff members in their school-related responsibilities to the Boosters' Club:

All official contacts with the Boosters' Club are to be made through the office of the superintendent. All official requests from the Boosters' Club to the school will likewise clear first through the superintendent's office.

1. No gifts, donations, or monetary commitments will be accepted from the Boosters' Club by any coach or other member of the staff without clearance of the superintendent.
2. Any item purchased by the Boosters' Club for the school becomes the property of the school and will be utilized in accordance with the district administrative policy. Labels giving appropriate recognition to the Boosters' Club may be attached to items purchased by the Club and donated to the school.
3. Upon proper clearance, the responsible building principal may issue a check from the district internal accounts for the purchase of items approved by the Boosters' Club to be given to the school. A check from the Boosters' Club must be submitted to the responsible principal before the appropriate check from the internal accounts is authorized.

4. All staff members are requested to work with the Boosters' Club and support their endeavors. Boosters' Club members are encouraged to work with the school both individually and collectively to promote a better educational program.
5. The head varsity coach serves as the liaison between the booster club and the L-SSD administration.

Below are some practical examples of acceptable and unacceptable actions of booster clubs:

Acceptable Booster Club Activities:

- Fundraising for items supported by the head coach.
- Provide spirit wear/ warm-up gear/sideline clothing for coaches and student-athletes.
- Organize an end-of-season activity/banquet.
- Fund out-of-season teams/tournament/training opportunities organized by the head coach.
- Fund senior recognition items and senior gifts approved by the head coach.
- Fund team-building activities organized by the head coach.
- Organize and fund coaches' gifts.
- Assist the athletic department in organizing a "community night" and encouraging community feeder programs to attend a senior high game.
- Communicate proper spectator behavior and expectations to parents of student-athletes.
- Organize and arrange transportation for adults to attend away play-off games.
- Provide an opportunity for community members to purchase spirit items.

Unacceptable Booster Club Activities:

- Fundraising for and purchasing items without support of the head coach.
- Organizing in-season and out-of-season activities without approval of the head coach.
- Arranging activities (fundraising and non-fundraising) during an athletic event without the approval of the Director of Athletics.
- Maintaining or making improvements to L-SSD athletic facilities without permission of the L-SSD administration.
- Using the booster club organization as a means to communicate to the L-SSD administration of dissatisfaction with the head coach, scheduling of athletic competitions, condition of uniforms, condition of equipment, transportation to away games, assignment of game officials, and condition of facilities.

BOOSTER CLUB COMMUNICATION AND ORGANIZATION

Booster clubs are to be governed by a published constitution and by-laws, which are consistent with the philosophy, mission, and policies of the L-SSD. This includes at least three officers such as the positions of President, Vice-President, Secretary, or Treasurer, as well as committee chairpersons.

Booster club communication should be inclusive and transparent. Booster club by-laws, officers' contact information, meeting dates, meeting agendas, meeting minutes, and current financial reports should be easily accessible to parents of student-athletes, school administration, and the public. Booster club meetings should be held when the head coach is not involved with team workouts and practices as the expectation of the L-SSD administration is for the head coach will attend booster club meetings.

EMPLOYER IDENTIFICATION NUMBER (EIN #)

Please be aware that if your booster club is soliciting donations from outside organizations or individuals, the donor may request an employer identification number from your organization to substantiate the gift that was made. Similarly, if your organization is hosting an out-of-season athletic event that charges and directly receives registration fees to participate in events, the participants may request your employer identification number when they register. In both of these cases, it is strongly recommended that your booster club establish an employer identification number to eliminate any confusion.

NOT-FOR-PROFIT AND TAX-EXEMPT STATUS

Nonprofit status is a state law concept. Nonprofit status may make an organization eligible for certain benefits, such as state sales, property, and income tax exemptions. Although most federal tax-exempt organizations are nonprofit organizations, organizing as a nonprofit organization at the state level does not automatically exempt the organization from federal income tax. Booster clubs that do apply for and obtain not-for-profit or tax-exempt status are subject to all declaration, deduction, and filing requirements as set forth by the state and federal governments.

PA Department of State/Bureau of Corporations and Charitable Organizations:

<https://www.dos.pa.gov/BusinessCharities/Charities/Pages/default.aspx>

IRS webpage for Charities and Non-Profits:

<https://www.irs.gov/charities-non-profits>

BOOSTER CLUB FUNDRAISING

It is the position of the L-SSD administration that the L-SSD will provide for the “needs” of the L-SSD sponsored athletic teams. Needs consist of, but are not limited to, school board approved paid coaching staff, athletic facilities for practices and PIAA competitions, safe and appropriate equipment and uniforms for competitions, transportation to away competitions, game officials for home games, and athletic training services. Support provided by booster clubs provide the “wants” for the L-SSD sponsored athletic teams. Wants consist of items that are not necessary to administer PIAA athletic teams, but can enhance the experience of the L-SSD coaches and student-athletes.

School Board Policies on Fundraising:

All booster club fundraising must comply with Administrative Procedure #1212.5 – Guidelines for Fund Raisers. This procedure can be found on the district website at <https://www.l-spioneers.org/fs/resource-manager/view/2486d92b-4858-46dd-bd5d-fd31c95e5ba1>. It is the expectation of the L-SSD administration that all booster club officers read this policy and discuss questions with the Director of Athletics.

Fundraising Guidelines:

1. When considering a fund raiser for an organization, any type that is incongruent with school district philosophy will not be permitted. (Examples: gambling games, lotteries, raffles, etc.).
2. Fundraising activities should be limited to not put undue pressure on community businesses and individuals. Booster clubs are discouraged from involving themselves in fundraising projects that would be in excess of their projected needs for that sport season. Each booster club should undertake no more than one major fundraising project per school year.
3. Student-athletes and parents of student-athletes are not to be required to take part in fundraising activities, nor are they to be “singled-out” if they do not choose to participate in the fundraising activity. The words “mandatory,”

“required, “or “buyout” are not to be used in any description or communication of a fundraising activity to student-athletes or parents of student-athletes.

4. Benefits of fundraising are not to be withheld from any student-athletes. Nonparticipation in a fundraising activity will not preclude a student-athlete from receiving the benefits received by student-athletes who participated in the fundraising activity.
5. Small games of chance or lotteries shall not be permitted by booster clubs at L-SSD athletic events. The following will be permitted off-site for organizations obtaining the appropriate licensing to run such events: Bingo – with non-cash prizes; 50/50 Raffles – as a component of another fundraising event (examples: non-cash bingo, golf tournament, etc.) Documentation of licensing must be provided to the District Fund Raiser Coordinator.
6. Booster clubs are encouraged to file with the Commission of Charitable Organizations, Department of the State, as a charitable, nonprofit organization to secure their own tax-exempt number.
7. The L-SSD school board collaborates with the Market Street Sports Group (MSSG) for business sponsorships. Booster clubs may not collaborate with businesses if the partnership creates a conflict for the MSSG. All potential partnerships with businesses are to be approved by the L-SSD administration. Please review the Booster Club Guidelines for Corporate Sponsorships: <https://www.l-spioneers.org/fs/resource-manager/view/e4f6992b-ba71-407d-91f1-5361c2125c0a>

PROCEDURES FOR ADMINISTERING A FUND RAISER

(Please also refer to Administrative Procedure 1212.5)

A fund raiser is defined as an activity that directly solicits monies from the community by selling a product, advertisement, tickets, or services over the phone, by mail, by E-mail, and/or door to door.

Organizations must first seek permission by the District’s Fund Raiser Coordinator, Alysha Schneider, before being permitted to administer a fundraiser.

Steps:

1. Contact Alysha Schneider (alysha_schneider@l-spioneers.org; 717-464-3311, ext. 1028) **minimally two weeks** in advance of the fundraiser.
2. Provide Mrs. Schnieder with the following information:
 - a. Fundraiser Application.
<https://www.l-spioneers.org/fs/resource-manager/view/a88ba092-17bd-4522-8392-b55610446ed5>
 - b. A constitution and by-laws.
 - c. Names, addresses, and telephone numbers of officers.
 - d. Annual budget for a fiscal year of July 1 - June 30, including organization’s name and date submitted, and supporting financial documentation.
3. After the fundraiser, please provide Mrs. Schneider with a recap of the finances **no later than two weeks** after the event.

****When considering a fund raiser for an organization, any type that is incongruent with school district philosophy will not be permitted. (Examples: gambling games, lotteries, raffles, etc.) The following will be permitted off-site for organizations obtaining the appropriate licensing to run such events:**

- Bingo – with non-cash prizes
- 50/50 Raffles – as a component of another fundraising event (examples: non-cash bingo, golf tournament, etc.)

Documentation of licensing must be provided to the District Fund Raiser Coordinator.

Fundraisers that require permission (this is not an exhaustive list):

- Sub, Candy, Pizza, etc. Sales.
- Tag Day.

- Spirit / Discount Cards.
- Athletic-related camps and tournaments where a profit is realized (must also submit a facility request).

Fundraisers that do not require permission are:

- Concession stands at athletic events (still must submit a facility request).
- Concession stands at the Lampeter Fair.
- Dinners and other events where persons could participate if interested, i.e., no advance ticket sales.
- Selling of spirit wear.
- Athletic-related camps and tournaments where no profit is realized (must also submit a facility request).
- Advertisements for event programs.

Questions regarding Fundraisers or Facility Requests, please contact Alysha Schneider:

Alysha_schneider@l-spioneers.org

717-464-3311, ext. 1028

GUIDELINES FOR DONATING TO L-SSD ATHLETIC TEAMS

Booster club donations to individual sports must be made with the advice and approval of the Director of Athletics. This is necessary to:

- 1) Ensure the donation is aligned with the mission and goals of the L-SSD athletic program;
- 2) Ensure equity among athletic teams in keeping with the guidelines of Title IX federal legislation, and
- 3) To protect the student-athletes from potential violations of PIAA regulations concerning amateur status.

It is the responsibility of the L-SSD to ensure that equitable benefits and services are provided to teams and team members of both genders; and to ensure there is appropriate storage space and the ability to maintain the donation for the long-term.

GUIDELINES FOR FACILITY USAGE

The L-SSD supports the concept of booster clubs using L-SSD facilities to support and assist the L-SSD athletic teams. All booster club facility use must be in compliance with School Board Policy 707 – Use of School Facilities. It is the expectation of the L-SSD administration that all booster club officers read this policy and discuss questions with the Director of Athletics.

Facilities should be scheduled for all booster club meetings and any other booster club activities held on L-SSD property. The reservation process begins with the Application for Facilities Rental. This application can be found on the district website under Community / Facility Rental. Questions about facility usage may be submitted to Mrs. Alysha Schneider at 717-464-3311 ext. 1028 or alysha_schneider@l-spioneers.org.

GUIDELINES FOR HOSTING IN-SEASON TOURNAMENTS

Many L-SSD senior high athletic teams have the opportunity to collaborate with the athletic department in hosting a PIAA tournament. This can be a mutually beneficial way to raise funds for the booster club and the athletic department. The booster club and Director of Athletics work together to determine the details of roles, responsibilities, and revenue/expense allocation of the tournament. The athletic department is responsible to the L-SSD and PIAA for the administration of all PIAA tournaments hosted at Lampeter-Strasburg High School.

PLAY-OFF MEALS AND TRANSPORTATION

The L-SSD administration is committed to providing a positive experience for coaches and student-athletes during PIAA District 3 and PIAA State play-offs. When a team is required to travel in excess of 120 minutes to a PIAA District 3 or PIAA State play-off competition, the L-SSD will consider providing a charter bus and meal money for the coaches and student athletes. The L-SSD administration asks that the booster club aid in providing a team snack for the coaches and student athletes for PIAA District 3 and PIAA State play-off away games.

GUIDELINES FOR SPONSORING OUT-OF-SEASON TEAMS

Sponsoring out-of-season leagues and tournaments is an excellent way for booster clubs to assist L-SSD athletic teams. However, it is necessary for booster clubs to work in partnership with the head coach to ensure out-of-season teams are in compliance with PIAA rules and regulations. In Article XVI, Section 2A, Part 4 of the PIAA Constitution and Bylaws, states,

“4. The school’s name, nickname, and interscholastic athletic uniform may not be used by community organizations, groups, or students; however, the Principal, may permit community organizations, groups or students to use the school’s interscholastic athletic equipment and the school’s interscholastic athletic health/first-aid supplies (the entire Article XVI Section 2 can be found at <https://www.piaa.org/>. Therefore, the names “Lampeter-Strasburg” and “Pioneers” may not be used when registering a Lampeter-Strasburg High School team to compete in out- of-season leagues or tournaments nor should those names be on the competition uniform.

RECOGNITION OF SENIOR STUDENT-ATHLETES

The L-SSD administration understands the importance of recognizing the senior athletes on the athletic teams. Generally, booster clubs recognize the senior athletes during a recognition at a home competition and at an end-of-the season banquet/gathering. These two recognitions have different purposes.

Recognition at a Home Competition:

This recognition is usually called “Senior Night” and often scheduled prior to the varsity competition of one of the last regular season home competitions. The head coach and the booster club can determine the decision of when the recognition will be held. For recognition events held after the junior varsity game and before the varsity game, the Director of Athletics and the booster club will work together for a brief, respectful, and meaningful recognition for the senior student-athletes.

End-of-Season Banquet/Gathering:

It is recommended that the end-of-the-season banquet/gathering is scheduled following the completion of the season. The dates of Lancaster-League, PIAA District 3, and PIAA State Championships are available by contacting the athletic office. Care must be taken by booster clubs not to provide student-athletes with gifts or awards that may be in violation with PIAA rules and regulations. Article II of the PIAA Constitution and By-Laws addresses amateur status of student-athletes and can be found at www.piaa.org. Any questions regarding amateur status should be directed to the Director of Athletics.

When planning and holding the end-of-season banquet/gathering, booster clubs should be sensitive to the following issues:

1. Formal banquets are expensive. L-SSD athletic teams may have picnics/pot luck dinners held on L-SSD property. These venues provide a pleasant and relaxed atmosphere for honoring student-athletes and their families.
2. Banquets can be lengthy. Repetition of activities, remarks, and recognitions of individuals or groups may lead to restlessness among some attendees and create distraction from the positive nature of the occasion. Organizers should be mindful of reasonable expectations for length not to exceed two hours.
3. Permitting senior-driven activities such as senior farewell speeches, gag gift presentations, and video presentations involve a risk. Prior to the banquet, organizers are to communicate behavior expectations to the student-athletes to reinforce standards of appropriate behavior or to prevent embarrassment or other negative effects to either the presenter or audience.
4. Alcoholic beverages are not to be made available to any attendees of a L-SSD athletic team banquet/gathering.

Senior Gifts and Coach Gifts:

Senior gifts are to be kept to modest levels. Cash/personal checks are not to be given as a senior gift. If the booster club desires to provide a monetary gift, a check should be sent to the post-secondary institution to be used to offset the cost of the student-athletes’ post-secondary education. Tokens of appreciation provided to the coaching staff should not exceed the cost of those provided to the senior student-athletes.

GUIDELINES FOR SPECTATOR CONDUCT AT INTERSCHOLASTIC ATHLETIC EVENTS

Interscholastic athletic events are among the most popularly attended school-sponsored activities. Spectators at an athletic contest take on an important role of representatives of our school district. Actions are seen and family, friends, visiting spectators, local community residents, the local media, administration, coaches, and student-athletes hear comments. Our school district expects that all spectators will conduct themselves in a way consistent with the L-SSD educational mission.

Booster clubs can make a significant contribution by governing themselves and holding members of the booster club accountable for positive and appropriate behavior during athletic events.

The L-SSD administration appreciates booster club leadership that communicates and expects positive and appropriate behavior from booster club members and parents of L-SSD student-athletes.

The following rules of sportsmanship for spectators at L-SSD athletic events outline how booster club members can contribute to making athletic contests a positive experience for all persons in attendance:

1. Learn the rules of the sport so that individuals can understand and appreciate the actions of the coaches, student-athletes, and game officials.
2. Treat visiting coaches, student-athletes, cheerleaders, and spectators with courtesy as you expect to be treated at away competitions.
3. Understand and accept that interscholastic athletics are part of the educational experience for the student-athlete and that student-athletes are going to make mistakes. Do not criticize a student-athlete for giving his or her best effort.
4. Respect the integrity and judgment of the officials. Parents yelling at officials does not improve the situation for the student-athletes.
5. Show concern for an injured student-athlete, regardless of the team.
6. Do not attend athletic events under the influence of alcohol or controlled substances. These items can alter your thoughts and actions to situations during the athletic event.

It is important for booster clubs to recognize that inappropriate spectator behavior devalues the athletic event and diminishes the experience for the student-athlete. The L-SSD administration appreciates actions taken by booster clubs to communicate appropriate spectator behavior expectations to booster club members and parents of the student-athletes.

The following is a list of guidelines set forth by the Lancaster-Lebanon Secondary School Athletic Association, which will be strongly enforced by the Lampeter-Strasburg School District at all athletic and extracurricular events:

1. The Lancaster-Lebanon League encourages spectators to cheer and support their respective teams in a positive manner, but not to cheer negatively against the opponent.
2. Only team members in uniform and / or warm-ups, under the coach's supervision are permitted on the floor or field for warm-ups prior to and at half-time of games. Unauthorized personnel are not permitted on the playing field at the conclusion of a game.
3. Only cheerleaders for the purpose of leading cheers or promoting school spirit and authorized personnel are permitted on the sidelines or playing surface.
4. Abusive language, negative gestures, or taunting directed towards players, coaches, officials, cheerleaders, or spectators is prohibited.

5. No sirens, hand held towels, whistles, portable stereos, or noisemakers will be permitted at games. Hand held banners or hand held signs which interfere with the playing of the game will not be permitted. Such articles will be confiscated by the game manager.
6. The throwing of any foreign object that may harass or injure a spectator, player, or official is prohibited.

PIAA - District and Inter-District Contests

Banners, signs, noisemakers, listening devices, and spectator decorum:

The presence and/or the use of balloons, banners, laser pointers, noisemakers, pom-poms (by spectators), shakers, signs, sirens, strips of material, towels, whistles, and/or portable listening devices (without earphones) are PROHIBITED! The Principal and Athletic Director of each school will be requested to confiscate these items from their cheerleaders and/or the spectators from their school and community. The use of pom-poms by cheerleaders and small portable listening devices with earphones is permitted. Spectators are prohibited from removing their shirt and/or using body paint while in attendance at District and Inter-District Championship Contests.

L-SSD BUSINESS RELATIONSHIP WITH MARKET STREET SPORTS GROUP

We have partnered with the Market Street Sports Group in Lancaster to provide corporate sponsorships for the District. The goal of this partnership is to give companies and organizations the unique opportunity to become involved in the vibrant marketplace within Lampeter-Strasburg School District.

Combining our dedicated students, highly involved parents, and very interested community members, along with our well-kept facilities, will enable companies to benefit from a previously unexplored marketplace. Procuring these partnerships will allow Lampeter-Strasburg to continue to enhance experiences for our students and residents district-wide.

Because this list often changes, current MSSG partners are always updated and available on the district website at: <https://www.l-spioneers.org/about-us/corporate-sponsorships>.

L-S Booster Club Guidelines for Corporate Partnerships 2024-25:

Program Ads/Fundraising –

Please contact Jason Jesberger, MSSG President of Marketing at jjesberger@marketstreetsportsgroup.com with your solicitation forms each year as early as possible. Market Street Sports will negotiate a fair price for the multiple ads/logos (currently 7 partners) and provide the district sponsor's artwork and a check for the agreed amount. You can sell programs ads to competitors. Please just don't place competing ads side by side.

Language –

Please use the term "Proud Supporter of" not "Sponsor of L-S Football, Soccer, etc..." when referring to program advertisers in solicitation letters, websites, social media etc.

Sponsorship vs. Fundraising -

Booster clubs are prohibited from accepting dollars in exchange for overt on-campus advertising. Program advertising is allowable. Other forms of advertising may be discussed on a case-by-case basis with MSSG/L-S Athletic Department. Booster clubs can continue to fundraise in traditional ways in which companies, individuals or organizations purchase an item or service.

PA Reads –

Only sponsorship reads that come from MSSG/LS Athletic Department are to be made during varsity home games.

Signage –

Please do not hang any corporate signage up during L-S home games or cover any existing signage currently hanging.

Exclusivity Clauses –

Most agreements with the L-S school board contain an exclusivity clause prohibiting the district or its auxiliary groups from marketing its competitors at district events. However, this clause **does not include program ads**.

Current Sponsors-

If you are uncertain who is a current partner of the district you can see an up-to-date list on the district website at www.l-spioneers.org/about-us/corporate-sponsorships
2024-25 Sponsors include-

Rip Lawhead State Farm	UPMC
Orthopedic Associates of Lancaster	Shultz Transportation
Howard Orthodontics	JK Mechanical
Willow Dental	

Prohibited Advertising - PIAA By Laws

All advertising by Sponsors is commercial in nature, is in keeping with standards of good taste, is appropriate for school-aged children, and does not seek to promote, encourage or engage in any of the following:

- a. support any non-commercial message or position;
- b. make false, misleading, deceptive or unwarranted statements or claims;
- c. infringe upon another persons' rights through plagiarism, unfair imitation of another person's program idea or copy, or any other unfair competition;
- d. disparage a competitor or a competitor's products or services;
- e. advertise lotteries or other games of chance;
- f. contain slanderous, obscene, sexual, profane, vulgar, repulsive, or offensive matters, either in theme or in treatment
- g. appeal for funds;
- h. contain testimonials that cannot be authenticated;
- i. declare or imply an endorsement by the School District of any service, product or point of view;
- j. promote the sale or use of alcohol or tobacco products; or
- k. promote unlawful or illegal goods, services or activities.

Finders Fee –

Should any booster club representatives contact MSSG with a business lead that would turn into a fully ratified district partnership agreement, MSSG will provide that booster club with a check for 10% of the first year's net profit after expenses from said partnership.

Questions on any MSSG partnership or booster club related activity regarding sponsorships can be directed to the MSSG office at (717) 509-2803.

L-SSD LOGO

When using the Lampeter-Strasburg School District logo in print materials or for spirit wear, please contact the Lampeter-Strasburg School District Community Relations Director (anne_harnish@l-spioneers.org) to ensure consistency of application. One of the easiest mistakes to make in displaying a logo is to choose colors that seem "close enough" or "just about the right shade." It is important for branding efforts to be as consistent as possible every time our audience sees our logo or a promotional item from our district. Our Community Relations Director can provide specific logos for your use and direct you accordingly regarding school/district colors.

ANNUAL EXPENSE AND REVENUE STATEMENT

The L-SSD is required to submit an annual Interscholastic Opportunities Disclosure Report to the Pennsylvania Department of Education (PDE). This requires each booster club to submit an annual income statement accounting for fiscal activity from July 1 to June 30 each year. The Director of Athletics contacts the booster club officers to request the income statement in May of each year.

BEST PRACTICES – ADMINISTRATIVE

Your organization must obtain an employer identification number (EIN) through the IRS. Use of the District employer identification number or sales tax-exempt number is not permitted.

1. The District strongly recommends that your organization become recognized by the Internal Revenue Service (IRS) as a section 501(c)(3) organization since you will be receiving donations. In future years the District may require the organization to provide proof of the 501 (c)(3) designation.
2. Monies raised through your organization should be used for the general benefit of the group as a whole. Efforts to segregate or silo monies for individual students should not occur and may jeopardize the group's 501 (c)(3) (tax exempt) status with the IRS. All entities must be aware that "siloing" is prohibited under the Internal Revenue Code. *Capital Gymnastics Booster Club, Inc. v Commissioner, T.C. Memo 2013-193*, for information on this prohibition and recent enforcement.
3. The organization should consider proper bonding insurance in an appropriate amount with a surety approved by the organizing board to protect the organization.
4. Consider implementing term limits for officers.
5. Keep contemporaneous minutes of meetings held or written actions undertaken during the year by the governing body and each committee authorized to act on behalf of the governing body.
6. Adopt IRS recommended policies:
 - A. Whistleblower Policy- Charitable organizations are strongly encouraged to implement procedures that provide club/organization members the ability to inquire about or resolve ethical issues or questions.
 - B. Conflict of Interest Policy- Updated Annually
 - C. Document Destruction Policy
7. The governing body should review all Federal tax filings (990, 990-EZ) if applicable before filing with IRS.
8. Comply with the IRS requirements for substantiation and disclosure regarding charitable contributions and fundraising. (See IRS Publication 1771).
9. Efforts to raise money for other external organizations should be minimized and, to the extent they are conducted, the funds raised shall not be comingled with regular operating funds.
10. Any time small groups of chance (raffles, bingos) are conducted, a Small Games of Chance license is required to be procured from the Cumberland County Treasurer's office.

BEST PRACTICES – FINANCIAL RECORDS

1. The organization's financial records should be maintained and reconciled on adequate computer software (ex: Peachtree, QuickBooks) to provide financial transparency for the organization.
2. An annual budget should be completed by the organization to measure organizational expectations. (Consider a two-year budget approach.)
3. Carryover balances for the organization should be no greater than 30% of the next year's budget.
4. Develop a records retention policy and determine where the important records will be maintained.

BEST PRACTICES – CASH RECEIPTS

1. A tracking system must be established for all receipts. This will simplify year-end reporting.
2. If an event requires tickets for admission purposes, pre-numbered tickets should be required.

- A. Beginning and ending tickets should be reconciled to receipts per event.
- B. Tickets should be distributed in sequence; irregularities relating to the sequencing should be investigated immediately.
- 3. All checks should be restrictively endorsed "For deposit only" immediately upon receipt.
- 4. Maintain log of cash and checks received, including copies of checks. This log should be signed by persons collecting the funds for accountability. This tool will aid to simplify monthly and annual reporting requirements. (Scanned copies are acceptable; not required to maintain in hard copy form.)
- 5. Two individuals should be present when receiving and counting cash/check receipts.
 - A. Each person should count the funds individually to ensure accuracy. The counts should be logged on one report.
 - B. Report should be signed by both individuals involved in the counting process.
 - C. The count sheet report should be forwarded to the person responsible for reconciling the bank statement.
 - D. Bank statements must be reconciled within 5 days of receipt from a person who is independent of the initial count and deposit process.
 - E. Online banking allows more timely reconciliations and the identification of questionable transactions occurring throughout the month.
- 6. Establish which members of the entity will have the ability to make deposits. Deposits should be made frequently (e.g. no less than weekly)
- 7. If cash and checks are not being deposited on the day of the event, after two people independently count and sign off, the cash and checks must be locked in a secure area until deposited.
 - A. The person who has access to the secured cash should not be the same person who counted the cash and checks and attested to the count. This may be the same person who will create the deposit slip.
 - B. The person preparing the deposit slip should not be involved in the initial count of the funds.
- 8. The deposit receipt from the bank should be given to the original reconciler, who then compares the deposit to the initial reconciliation. Any discrepancies should be investigated in accordance with entity procedures.

BEST PRACTICES – CASH DISBURSEMENTS

- 1. A tracking system must be established for all disbursements.
 - A. This will simplify year end reporting.
 - B. Use of QuickBooks is highly recommended as a tracking system.
- 2. Disbursements must be issued using pre-numbered checks.
 - A. Any missing checks should be investigated immediately.
 - B. The financial institution should be notified immediately to cancel/void missing checks
- 3. Blank checks should be restricted/secured in a locked location by someone who is not an authorized signatory.
- 4. Checks written to "Cash" are prohibited.
- 5. Disbursements must require approved invoice or receipt prior to being prepared for review and signatures.
 - A. Paid invoices should be marked as "paid" to eliminate any potential for duplicate payments.
- 6. Require all checks to have two Club or Organization Officers' review and signature.
 - A. Rubber signature stamps should NEVER be allowed. All signatures must be live.
 - B. Blank checks should NEVER be signed in advance and kept for "emergency" purchases.

7. Checks can only be signed by those listed as "authorized signatories." Signatory cards must be updated with the bank when officer positions are changed.
8. The organization is required to issue IRS Form 1099 to each person to whom the entity has paid at least \$600 in rents, services (including parts and materials), prizes and awards, or other income payments.
 - A. The entity is required to issue a 1099 to any individual, partnership, limited liability company, limited partnership or estate.
9. If the entity issues a considerable number of checks, consider implementing Payee Positive Pay. Your financial institution can help you with this process.